



05420700

See detailed instructions on page 2. Please type or print.

SERVICE- RECIPIENT (BUSINESS OR GOVERNMENT ENTITY):

DATE										FEDERAL ID NO.										CA EMPLOYER ACCOUNT NO.										SOCIAL SECURITY NO.										NO. OF FORMS NEEDED									
M	M	D	D	Y	Y																																												
SERVICE-RECIPIENT NAME / BUSINESS NAME																														CONTACT PERSON																			
ADDRESS																														TELEPHONE NO.																			
CITY																														STATE										ZIP									

SERVICE- PROVIDER (INDEPENDENT CONTRACTOR):

SERVICE PROVIDER (INDEPENDENT CONTRACTOR):

FIRST NAME																MI	LAST NAME																						
SOCIAL SECURITY NO.										STREET NO.										STREET NAME															UNIT/APT				
CITY																				STATE					ZIP														
START DATE OF CONTRACT										AMOUNT OF CONTRACT										CONTRACT EXPIRATION DATE										CHECK HERE IF CONTRACT IS ONGOING									
MMDDYY										, , .										MMDDYY																			

FIRST NAME										MI		LAST NAME																						
SOCIAL SECURITY NO.										STREET NO.					STREET NAME															UNIT/APT				
CITY																									STATE					ZIP				
START DATE OF CONTRACT										AMOUNT OF CONTRACT										CONTRACT EXPIRATION DATE										CHECK HERE IF CONTRACT IS ONGOING				
MMDDYY										, , .										MMDDYY										<input type="checkbox"/>				

FIRST NAME										MI	LAST NAME									
SOCIAL SECURITY NO.						STREET NO.				STREET NAME								UNIT/APT		
CITY														STATE		ZIP				
START DATE OF CONTRACT						AMOUNT OF CONTRACT				CONTRACT EXPIRATION DATE				CHECK HERE IF CONTRACT IS ONGOING						
M M D D Y Y						<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>				M M D D Y Y				<div> <div></div> <div></div> </div>						



INSTRUCTIONS FOR COMPLETING THE REPORT OF INDEPENDENT CONTRACTOR(S)

WHO MUST REPORT:

Any business or government entity (defined as a "service-recipient") that is required to file a Federal Form 1099-MISC for service performed by an independent contractor (defined as a "service-provider") must report. You must report to the Employment Development Department within twenty (20) days of EITHER making payments of \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier. This information is used to assist state and county agencies in locating parents who are delinquent in their child support obligations.

An independent contractor is further defined as an individual who is not an employee of the business or government entity for California purposes and who receives compensation or executes a contract for services performed for that business or government entity either in or outside of California. For further clarification, request *Information Sheet: Employment Work Status Determination* (DE 231ES). See below for additional information on how to obtain forms.

YOU ARE REQUIRED TO PROVIDE THE FOLLOWING INFORMATION THAT APPLIES:

Service-Recipient (Business or Government Entity):

- Federal employer identification number
- California employer account number
- Social security number
- Service-recipient name/business name, address, and telephone number

Service-Provider (Independent Contractor):

- First name, middle initial, and last name
- Social security number
- Address
- Start date of contract OR date payments equal \$600 or more
- Amount of contract (including cents)
- Contract expiration date
- Ongoing contract (check box if applicable)

HOW TO COMPLETE THIS FORM:

If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME
IMOGENE	A	SAMPLE
SOCIAL SECURITY NO.	STREET NO.	STREET NAME
123456789	12345	MAIN STREET
		UNIT / APT.
		301

If you **handwrite this form**, print each letter or number in a separate box as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME
I M O G E N E	A	S A M P L E
SOCIAL SECURITY NO.	STREET NO.	STREET NAME
1 2 3 4 5 6 7 8 9	1 2 3 4 5	M A I N S T R E E T
		UNIT / APT.
		3 0 1

GENERAL INFORMATION:

To obtain information for submitting *Report of Independent Contractor(s)* on magnetic media, call (916) 651-6945.

If you have any questions concerning this reporting requirement, please call (916) 657-0529. You may also contact your local Employment Tax Customer Service Office listed in your telephone directory in the State Government section under "Employment Development Department," or you may access our Internet site at www.edd.ca.gov.

To obtain additional DE 542 forms:

- Enter number of forms needed in upper right hand corner on front of form, or
- Visit our Internet site at www.edd.ca.gov, or
- For 25 or more forms, telephone (916) 322-2835
- For less than 25 forms, telephone (916) 657-0529

HOW TO REPORT:

Please record the information in the spaces provided and mail to the following address or fax to (916) 255-3211.

EMPLOYMENT DEVELOPMENT DEPARTMENT
P. O. Box 997350, MIC 99
Sacramento, CA 95899-7350